

EXHIBIT P

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by facsimile

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Belfonti Holdings LLC;
 Belfonti Capital Partners LLC;
 MCR Property Management Inc.;
 CEB Irrevocable Trust
 vs.
 Aruba Hotel Management

Dear Colleague,

This is in reply to your letter dated 21st August, 2007 sent to our client Aruba Hotel Enterprises NV.

As you know, this law firm represents Aruba Hotel Enterprises, NV ("AHE"). AHE has asked me to respond to your letter dated 21st August last asserting claims by various entities controlled by Michael Belfonti concerning alleged "loans" by those entities to AHE. Be advised that AHE denies your clients' claims, which are asserted in extreme bad faith. AHE will forcefully defend any proceeding that may be brought by your clients and will seek all appropriate remedies against them.

Sincerely,
 Your obliging colleague,


 Hendrik S. Croes

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